



# STATE OF SOUTH CAROLINA DEPARTMENT OF EDUCATION

MOLLY M. SPEARMAN  
STATE SUPERINTENDENT OF EDUCATION

## MEMORANDUM

**TO:** All SCDE Federal Program Directors

**FROM:** Melissa A. Myers, Audits Manager *MAM*  
Office of Auditing Services

**DATE:** September 10, 2015

**RE:** Guidelines for Retaining Documentation to Support Expenditures

The SC Department of Education's Office of Auditing Services (OAS), is committed to providing services and support to the various program offices of the Department, as well as all other local, state, and federal agencies, in order to sustain an effective structure for the public education system of SC. Our goal is to offer these services and support in a manner that they promote fiscally sound uniformity with continuous levels of improvements and a high regard of effectiveness and efficiency. Our purpose is to communicate these services and support through informational resources and knowledge that will continue to improve all day-to-day operations of each individual program office as they continue to communicate this pertinent information to their subrecipients.

In addition to providing service and support, OAS has a responsibility to audit and examine federal grant awards and/or agreements, expenditures, and claims of reimbursement related to funds awarded to the Department's subrecipients. As a result and in accordance with our procedures, limited scope audits will be performed for a sample of the Department's subrecipients of federal grant awards and/or agreements. Subrecipients will be required to provide documentation for selected expenditures submitted to the SCDE for reimbursement each fiscal year. When reviewing this information, OAS seeks to ensure compliance with the federal rules and regulations set forth by the Office of Management and Budget and to determine that all practices are in accordance with the generally accepted accounting principles or agency directives. We also seek to certify the fulfillment of the established agreement made with the Department's specific program office through the signed Grant Award and Assurances and Terms and Conditions for Federal Awards (*see Attachment A*).

These guidelines have been developed for the Department's federal program offices and liaisons to advise or remind their subrecipients of the documentation expectations to substantiate reimbursements of expenditures. **These guidelines apply firmly to all approved grant awards.**

Guidelines for Retaining Documentation to Support Expenditures

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The Office of Auditing Services thanks you in advance for your cooperation and support with this matter. If you have any questions or concerns regarding this memorandum or need additional assistance, please contact either Quentina W. Gregg at 803-734-8425 or [qgregg@ed.sc.gov](mailto:qgregg@ed.sc.gov), Shonda K. J. Pooser at (803) 734-7420 or [SKPooser@ed.sc.gov](mailto:SKPooser@ed.sc.gov), or me at 803-734-8453 or [mmyers@ed.sc.gov](mailto:mmyers@ed.sc.gov).

MAM/QWG/dlw

cc: Nancy Williams, CPA, Director, Office of Auditing Services  
Audrey Shifflet, Grants Manager, Office of General Counsel  
Quentina W. Gregg, Auditor  
Shonda K. J. Pooser, Auditor

## **Guidelines For Retaining Documentation To Support Expenditures**

In accordance with SCDE's Terms, Conditions, and Assurances, each subrecipient must maintain adequate supporting documentation for the expenditures and in-kind contributions, if any that it makes under grant awards. These guidelines detail the type of documentation that substantiates expenditures submitted to SCDE for reimbursement.

All expenditures must be appropriately recorded in the entity's books and records (ledgers, journals, payroll registers, etc.) and the entity's financial management system must distinguish expenditures by grant award. Each recipient must be able to provide a copy of its general ledger to show expenditures transaction incurred under the grant award when requested by SCDE representatives. All expenditures must be both incurred and paid prior to submitting the expenditures to SCDE for reimbursement. Please remember that a claim of reimbursement of expenditures indicates that the following statement, included in SCDE's Grants Accounting Processing System (GAPS), is true and confirmed:

“By submitting this report through the GAPS system, I certify to the best of my knowledge and belief that the report is true, complete, and accurate. Also, that the expenditures reported have been incurred and are for the purposes and objectives set forth in the terms and conditions of the Grant award. I understand that the payment for this claim must not be duplicated or reimbursed from any other source and the related documentation to support this claim are on file and available for review at any time. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.”

As a result of the aforementioned certification, expenditures for **future purchases** or **projected costs** cannot be submitted to the SCDE at any time on a claim of reimbursement.

In submitting all claims, the subrecipient should review the SCDE Financial Accounting Handbook to ensure that charges are being charged to the appropriate accounts and reflected as such on the submitted expenditure report. If the initial budget breakdown does not reflect the proper line-item to report expenditures accordingly, the budget must be reviewed and amended as necessary to account for all allowable expenditures the subrecipient expects to incur. Allowable expenditures are noted in the SCDE Funding Manual, Program Requests for Proposals (RFPs), and federal regulations.

In order to create a greater audit trail, strengthen internal control procedures, and prevent any allegations of impropriety, we strongly recommend the subrecipient maintains a system of providing all payments by the method of check, credit card, debit card, electronic funds transfer, etc. **(not cash)**.

## Guidelines For Retaining Documentation To Support Expenditures

- A. To support the expenditure reimbursement of Salaries, the following should be retained for all of the subrecipient's personnel:
1. **Terms of Employment** – At a minimum, the entity should maintain the full name and position/job title of each employee; job descriptions or detailed listing of duties for each employee; and records of wages or salary agreements that support the hourly wages or annualized salary for each employee.
  2. **Record of Time & Effort** – All salaries charged to federal awards are required to be supported by appropriate time and effort reporting. This source document may be submitted in the following forms:
    - a. Employee Timesheet – the **individual** employee timesheet should include the following elements:
      - i. Employee's Full Name
      - ii. Employee's Position's Title
      - iii. Specific Dates (*i.e., daily & work week ending*)
      - iv. Specific Times (*i.e., time/in & time/out*)
      - v. Calculation of Time Worked (*i.e., daily & work week ending*)
      - vi. Calculation of Other Time (*i.e., Sick, Vacation, Holiday*)
      - vii. Employee's Signature
      - viii. Supervisor's or Approving Agency Official's Signature
    - b. **Personnel Activity Report (*see Attachment B*) and Certifications (*Attachment C*) – 2 CFR Part 200.430(i) Standards for Documentation of Personnel Expenses** states that “charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
      - i. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
      - ii. Be incorporated into the official records of the non-Federal entity;
      - iii. Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 10% of compensated activities;
      - iv. Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
      - v. Comply with the established accounting policies and practices of the non-Federal entity;
      - vi. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award, a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect cost activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity; and
      - vii. The SCDE maintains that completion of a Personnel Activity Report (PAR) or semi-annual Certification meets the stated requirements above. For an employee who works on more than

## Guidelines For Retaining Documentation To Support Expenditures

one cost objective, the distribution of salaries and wages to awards must be supported by Personnel Activity Reports (*except when a substitute system has been approved in writing by the cognizant agency*). PARs must be maintained for all staff members (*professional and non-professionals*) whose compensation is charged, in whole or in part, directly to a federal award or cost objective. The PAR should reflect an after-the fact distribution of the **actual activity** of each employee and account for the **total activity** for which each employee is compensated. The reports must be prepared **at least monthly** and coincide with one or more pay periods. These reports should be completed when employees work on more than one federal award or a federal award and a non-federal award.

Note – Both a timesheet and a personnel activity report are required. A timesheet may be a PAR if all of the required elements of the PAR are present on the timesheet. This time & effort information should contain the following elements in order to be considered a multi-purpose record:

- i. Grant #
- ii. Grant Name (*Cost Objective*) or Activity
- iii. Employee's Distribution (%) of Time between each grant award or cost objective
- iv. Employee's Full Name
- v. Employee's Position's Title Specific Dates (*i.e., daily & work week ending*)
- vi. Specific Times (*i.e., time/in & time/out*)
- vii. Calculation of Time Worked (*i.e., daily & work week ending*)
- viii. Calculation of Other Time (*i.e., Sick, Vacation, Holiday*)
- ix. Employee's Signature
- x. Supervisor's or Approving Agency Official's Signature

**Please note that multiple funding sources charged for an employee's salary do not necessarily mean that more than one federal award is being charged.** If the job function meets one objective, the semi-annual certification is only required, not the PAR. For example, a teacher's salary is funded 50% with state funds and 50% with federal funds but the teacher works 100% of her time with Special Education students. The teacher is only required to complete the semi-annual certification because only one objective is being met.

- c. **Semi-Annual Certification** (*see Attachment C*) – Employees who work on a single Federal award or cost objective are required to certify **at least semi-annually** that they indeed worked **solely** on the Federal award covered by the period of certification.

**All of the information noted above should be signed by the Employee as well as the Supervisor or Approving Agency Official.**

## Guidelines For Retaining Documentation To Support Expenditures

- B. To support the expenditure reimbursement of **Benefits**, the following should be retained:
1. **Payroll Registers** –A payroll register may serve as initial documentation to support the amount withheld from each employee’s pay for FICA, which is matched by the employer.
  2. **Copies of tax forms**- Tax forms to the taxing authorities showing the total owed for FICA, Workman’s Compensation Tax, &Unemployment insurance as well as copies of the appropriate checks to support payment should also be maintained.
  3. **Invoices**- Invoices from insurance providers for medical, life, disability, etc. insurance should be maintained in the entity’s records.
  4. **Support for allocations**- If an entity has an allocation methodology for how it charges benefits to both state and federal programs, the methodology and procedures should be written and retained.

***\*Federal and state income taxes withheld are not considered benefits and should not be included in expenditure claims submitted to SCDE for reimbursement.***

- C. To support the expenditure reimbursement of **Purchased Services**, the following should be retained:

### *Contractual Services*

1. **Contractual Agreement or Terms Services** – For all contractual agreements with vendors or consultants for goods or services, the subrecipient should ensure it follows its written procurement procedures which must also be in accordance with state and federal laws and regulations. The entity should ensure its agreements include appropriate clauses, includes details of services to be provided (who, what, when, where, and why), and include a fee schedule (if applicable). The agreements should be signed by an authorized representative of both the subrecipient and the contracting entity.

All costs for personnel employed by a subrecipient and meeting the IRS’s definition of an employee, should typically be classified as expenditures for salaries. If a subrecipient’s expenditure report includes a claim of reimbursement for wages paid for a Purchased Service, contractual agreements should be signed and maintained.

2. **Invoices**-Invoices received from vendors for provided goods or services should also be maintained as well as copies of the appropriate checks to support payment.

### *Purchased Services – Travel-Lodging*

Travel costs, if allowable in the grant award, **must not exceed** limits noted in the United States General Services Administration (GSA) ([www.gsa.gov](http://www.gsa.gov)) regulations for lodging. The federal GSA rates are not mandated as a minimum rate of reimbursement. If an entity’s policy is to reimburse its employees at a lower rate than the GSA rate, this is also allowable. The entity should also retain the following documentation to support lodging:

1. Conference or Event Itinerary (to help explain the need for lodging)
2. Itemized Lodging Receipt (*showing "-0-" balance due*)

## **Guidelines For Retaining Documentation To Support Expenditures**

### *Purchased Services – Travel-Mileage*

Mileage reimbursement must follow the current South Carolina Office of Comptroller General instructions, which is consistent with the published IRS rates. The entity should retain travel documentation capturing dates traveled, travel destinations, and miles traveled.

### *Purchased Services – Travel-Meals*

Meals and incidentals are limited by the state budget proviso, currently not to exceed \$25 per day for in-state travel and \$32 for out-of-state travel. The daily breakdown for in-state travel is \$6 for breakfast, \$7 for lunch and \$12 for dinner. The daily breakdown for out-of-state travel is \$7 for breakfast, \$9 for lunch and \$16 for dinner. Trip departure and arrival times determine which meals are allowable on travel days. Any meal included as a part of a conference registration fee should not be claimed for reimbursement. The entity should retain itemized meal receipts to substantiate expenditures for meals submitted for reimbursement. The entity also should ensure it documents the purpose of meal purchases (*i.e., site visit travel, etc.*). Alcoholic beverages purchased during meals, or at any time, should not be included in expenditures submitted to SCDE for reimbursement.

### *Purchased Services – Travel-Registration*

Conference or Event Itinerary

1. Record of Registration Fees
2. Copies of the appropriate checks to support payment

### *Purchased Services – Travel-Transportation*

The entity should retain the following documentation to support costs for airline travel, bus fare, car rental, and other transportation costs:

1. Conference or Event Itinerary
2. Itemized Transportation Receipt
3. Copies of the appropriate checks to support payment

D. To support the expenditure reimbursement of **Supplies and Materials**, the following should be retained:

1. Copy of Invoice or Purchase Receipt
2. Purchase Order or Receiving Document (*if applicable*)

## Guidelines For Retaining Documentation To Support Expenditures

### ATTACHMENT A

#### Assurances and Terms and Conditions for Federal Awards and Subawards

##### Assurances

As the duly authorized representative of \_\_\_\_\_ ,  
I certify that this applicant (Please print or type name of applicant.)

- A. Has the legal authority to apply for federal assistance and the institutional, managerial, and financial capability (including funds sufficient to pay the nonstate share of project costs) to ensure proper planning, management, and completion of the project described in this application.
- B. Will give the South Carolina Department of Education (SCDE) access to and the right to examine all records, books, papers, or documents related to this award and will establish a proper accounting system in accordance with Generally Accepted Accounting Principles (GAAP) or agency directives.
- C. Has an accounting system with sufficient internal controls, a clear audit trail, and written cost-allocation procedures as necessary. The financial management systems are capable of distinguishing expenditures that are attributable to this grant from those that are not attributable to this grant. This system is able to identify costs by programmatic year and by budget line item and to differentiate among direct, indirect, and administrative costs. In addition, the applicant will maintain adequate supporting documents for the expenditures (federal and nonfederal) and in-kind contributions, if any, that it makes under this grant. Costs are shown in books or records (e.g., disbursements ledger, journal, payroll register) and are supported by a source document such as a receipt, travel voucher, invoice, bill, or in-kind voucher.
- D. Will also comply with the Office of Management and Budget 2 CFR Part 230 "Cost Principles for Non-Profit Organizations," 2 CFR Part 225 "Cost Principles for State, Local, and Indian Tribal Governments," or 2 CFR Part 220 "Cost Principles for Educational Institutions" consistent with the approved budget by maintaining required support for salaries and wages. Required support includes certifications and/or personnel activity records according to the type of entity.
- E. Will approve all expenditures, document receipt of goods and services, and record payments on the applicant's accounting records prior to submission of reimbursement claims to the SCDE for costs related to this grant.
- F. Will initiate and complete work within the applicable time frame after receipt of approval by the SCDE.
- G. Will not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, national origin, or disability and comply with Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, Title IX of the Education Amendments of 1972, and the Age Discrimination Act of 1975. The grantee will take affirmative action to ensure that applicants for employment and the employees during the period of their employment are treated without regard to their race, color, religion, age, sex, national origin, or disability.
- H. Has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the *Guidance on Constitutionally Protected Prayer in Public Education* (20 U.S.C. § 7904).
- I. Will comply with the Family Educational Rights and Privacy Act. (20 U.S.C. § 1232g; 34 CFR Part 99).
- J. Will comply with the Ethics, Government Accountability, and Campaign Reform Act (S.C. Code Ann. § 2-17-10 *et seq.* and § 8-13-100 *et seq.* (Supp. 2014)).
- K. Will comply with the South Carolina Drug Free Workplace Act (S.C. Code Ann. § 44-107-10 *et seq.* (Supp. 2014) if the amount of this award is \$50,000 or more and the federal Drug Free Workplace Act of 1988 (41 USC 702).
- L. Will provide information to the SCDE, as requested, regarding the reporting requirements of the Federal Funding Accountability and Transparency Act (FFATA), which requires the SCDE to file a



## Guidelines For Retaining Documentation To Support Expenditures

ATTACHMENT A cont'd.

FFATA subaward report by the end of the month following the month in which it awards any subgrant equal to or greater than \$25,000.

- M. Will comply with 2 CFR Part 25 and register and receive a Dun & Bradstreet Data Universal Numbering System (DUNS) number, fulfill the requirement for Central Contractor Registration in the System for Award Management at [www.sam.gov](http://www.sam.gov), and maintain the currency of the registration throughout the full grant term.
- N. Will comply with conditions under Executive Order 13513 "Federal Leadership on Reducing Text Messaging While Driving" (October 1, 2009), by refraining from texting messaging while driving during official grant business.

### Terms and Conditions

- A. **Completeness of Proposal.** All proposals should be complete and carefully worded and must contain all of the information requested by the South Carolina Department of Education (SCDE). If you do not believe a section applies to your proposal, please indicate that fact.
- B. **Non-awards/Termination.** The SCDE reserves the right to reject any and all applications and to refuse to grant monies under this solicitation. If the SCDE rejects an application, the applicant has a right to request a hearing, as provided by 34 CFR Part 76.401, if it alleges the SCDE's actions violate a state or federal statute or regulation by (1) disapproving of or failing to approve the application or project, in whole or in part, or (2) failing to provide funds in amounts in accordance with the requirements of statutes and regulations.

After it has been awarded, the SCDE may terminate a grant by giving the grantee written notice of termination. In the event of a termination after award, the SCDE shall reimburse the grantee for expenses incurred up to the notification of termination. In addition, this grant may be terminated by the SCDE if the grantee fails to perform as promised in its proposal. Federal grants will be terminated in accordance with 34 CFR Part 80.44 or 34 CFR Part 74.61.

In the event that this grant is terminated, the grantee shall have a right to a hearing as set forth in 34 CFR Part 76.783. The grantee must notify the SCDE of its request for a hearing within 30 days of receiving written notice of the termination. If a hearing is requested, the SCDE will conduct the hearing in accordance with the procedures outlined in 34 CFR Part 76.401(d) (2)–(7).

- C. **Reduction in Budgets and Negotiations.** The SCDE reserves the right to negotiate budgets with applicants. The SCDE may, at its sole discretion, determine that a proposed budget is excessive and may negotiate a lower budget with the applicant. The applicant may at that time negotiate or withdraw its proposal. In addition, the SCDE may desire to fund a project but not at the level proposed. In that case, the SCDE shall notify the applicant of the amount that can be funded, and the applicant and the SCDE shall negotiate a modification to the proposal to accommodate the lower budget. All final decisions are that of the SCDE.
- D. **Amendments to Grants.** Amendments are permitted generally for budgets, grant end date, and management upon the mutual agreement of the parties involved and will become effective when specified in writing and signed by both parties. However, amendments to scope of work that significantly alter the original application proposal may trigger partial or full termination consistent with 34 CFR Part 80.44 or 34 CFR Part 74.61.
- E. **Use of Grant Funds.** Funds awarded are to be expended only for purposes and activities covered by the approved project plan and approved budget and budget narrative.
- F. **Submission of Expenditure Reports.** Claims for reimbursement must be made at least quarterly and consistent with calendar quarters (e.g., an expenditure report claim for costs for January 1 through March 30 must be filed by May 15).
- G. **Obligation of Grant Funds.** Grant funds may not be obligated prior to the effective date or subsequent to the end or termination date of the grant period. No obligations are allowed after the

## Guidelines For Retaining Documentation To Support Expenditures

ATTACHMENT A cont'd.

end of the grant period. The final request for expenditure report claims must be submitted no later than thirty (30) days after the end of the grant period.

- H. **De-obligation of Funds.** After a final expenditure report claim has been submitted to the SCDE, the grantee will go through the official de-obligation process with the SCDE.
- I. **Documentation.** The grantee must provide for accurate and timely recording of receipts and expenditures. The grantee's accounting system should distinguish receipts and expenditures attributable to each grant. The grantee must review the memo regarding "Guidelines for Retaining Documentation to Support Expenditure Claims," available at: [http://ed.sc.gov/agency/as/documents/Guidelines\\_RetainingDocToSupportExpenditureClaims.pdf](http://ed.sc.gov/agency/as/documents/Guidelines_RetainingDocToSupportExpenditureClaims.pdf).
- J. **Travel Costs.** Travel costs, if allowed under this solicitation, must not exceed limits noted in the United States General Services Administration ([www.gsa.gov](http://www.gsa.gov)) regulations for lodging. Meals and incidentals are limited by the state budget proviso, currently not to exceed \$25 per day for in-state travel and \$32 for out-of-state travel. Mileage reimbursement must follow the current Office of Comptroller General instructions, which is consistent with the published IRS rates.
- K. **Honoraria.** Amounts paid in honoraria, if allowed under this grant, must be consistent with SCDE policies. Applicants should check with the program office before budgeting for honoraria.
- L. **Reports.** The grantee shall submit, as required or instructed by the awarding program office, all reports (programmatic, financial, or evaluation) within the specified period or date and in the prescribed format. An expenditure claim report must be filed by August 15 for all expenditures incurred by June 30 in order to comply with the Generally Accepted Accounting Principles (GAAP) and the production of the State's Comprehensive Annual Financial Report.
- M. **Copyright.** The grantee is free to copyright any books, publications, or other copyrightable materials developed in the course of this grant. However, the SCDE reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, or otherwise use, and to authorize others to use, the copyrighted work developed under this grant.
- N. **Certification Regarding Lobbying, Suspension, and Debarment.** By submitting an application, the applicant certifies, to the best of its knowledge and belief, that the
  - Applicant and/or any of its principals, subgrantees, or subcontractors
    - Have not paid or will not pay to any person any federally appropriated funds for the purpose of influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or any employee of a Member of Congress in connection with making any federal grant and the extension continuation, renewal, amendment, or modification of any federal grant, as defined at 34 CFR Part 82.105 and 82.110. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or any employee of a Member of Congress in connection with this federal grant, the undersigned shall complete and submit Standard Form LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.
    - Are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any state or federal agency as stated at 34 CFR Part 85.105 and 85.110.
    - Have not, within a three-year period preceding this application, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) contract or subcontract; violated federal or state antitrust statutes relating to the submission of offers; or committed embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property.
    - Are not presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated above.
  - Applicant has not, within a three-year period preceding this application, had one or more contracts terminated for default by any public (federal, state, or local) entity.

## Guidelines For Retaining Documentation To Support Expenditures

ATTACHMENT A cont'd.

**O. Audits.**

- Entities expending \$500,000 or more in federal awards:  
Entities that expend \$500,000 or more in federal awards during the fiscal year are required to have an audit performed in accordance with the provisions of Office of Management and Budget (OMB) Circular No. A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The submission deadline for A-133 audits is nine months after the entity's fiscal year-end. A grantee that passes through funds to subrecipients has the responsibility of ensuring that federal awards are used for authorized purposes in compliance with federal program laws, federal and state regulations, and grant agreements. The director of the OMB, who will review this amount every two years, has the option of revising the threshold upward.
- Entities expending less than \$500,000 in federal awards:  
Entities that expend less than \$500,000 in a fiscal year in federal awards are exempt from the audit requirements in the Single Audit Act and OMB Circular A-133. However, such entities are not exempt from other federal requirements (including those to maintain records) concerning federal awards provided to the entity. The entity's records must be available for review or audit by the SCDE and appropriate officials of federal agencies, pass-through entities, and the General Accounting Office (GAO).

P. **Records.** The grantee shall retain federal grant records, including financial records and supporting documentation, for a minimum of six (6) years after the end date of the grant when the final expenditure report claim for reimbursement and all final reports have been submitted, unless informed otherwise or in the case of litigation.

Q. **Electronic Signature Agreement.** I agree that my electronic signature is the legally binding equivalent to my handwritten signature.

\_\_\_\_\_  
Signature of Authorized Official

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Authorized Financial Official

\_\_\_\_\_  
Date

# Guidelines For Retaining Documentation To Support Expenditures

ATTACHMENT B

ABC Entity  
XYZ School Grant Number: H63010006915  
**21<sup>st</sup> Century Community Learning Center**  
**Staff Timesheet and PAR**

Name: \_\_\_\_\_ Job Title: Afterschool Instructor Pay Period Begin Date: \_\_\_\_\_ Pay Period End Date: \_\_\_\_\_

WEEK 1	IS— Sustainability Time In	IS— Sustainability Time Out		IS— Staff Dev. Time In	IS— Staff Dev. Time Out		IS— Admin Time In	IS— Admin Time Out		AFTERSCHOOL WORK Time In	AFTERSCHOOL WORK Time Out		TOTAL HOURS WORKED
MONDAY													
TUESDAY													
WEDNESDAY													
THURSDAY													
FRIDAY													
Totals: (office use only)													

WEEK 1	IS— Sustainability Time In	IS— Sustainability Time Out		IS— Staff Dev. Time In	IS— Staff Dev. Time Out		IS— Admin Time In	IS— Admin Time Out		AFTERSCHOOL WORK Time In	AFTERSCHOOL WORK Time Out		TOTAL HOURS WORKED
MONDAY													
TUESDAY													
WEDNESDAY													
THURSDAY													
FRIDAY													
Totals: (office use only)													

Total Week 1 + Week 2: \_\_\_\_\_

The following signatures certify that this document represents a true recording of time & effort expended for the period indicated and that we have full knowledge of those activities.

Signature of Employee: \_\_\_\_\_ Date: \_\_\_\_\_ Signature of Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

## Guidelines For Retaining Documentation To Support Expenditures

### ATTACHMENT C

<p style="text-align: center;"><b><u>Semi-Annual Certification</u></b> (Staff Working Solely on one Cost Objective)</p> <p>This is to certify that <u>Jean Smith</u> has worked 100% of his/her time for the period <u>January 1, 2015</u> through <u>June 30, 2015</u> on program number <u>DOE 555</u>.</p> <p style="text-align: right;">_____ Signature of Employee</p> <p style="text-align: right;">_____ Printed Name of Employee</p> <p style="text-align: right;">_____ Date</p> <p style="text-align: right;">_____ Signature of Supervisor</p> <p style="text-align: right;">_____ Printed Name of Supervisor</p> <p style="text-align: right;">_____ Date</p>
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